

Special Meeting Agenda July 27, 2020 8 a.m.

Muskegon City Hall 933 Terrace, Muskegon, MI Virtually on City of Muskegon Facebook Live https://www.facebook.com/CityofMuskegon/

- 1) Call to Order
- 2) Consent Agenda
 - a) Approval of Agenda
 - b) Approval of Minutes from the meeting June 29, 2020
- 3) Public Comment (on an agenda item)
- 4) New Business
 - a) Discussion of residential assessments in BIDS
 - b) Consideration of recommendation of a 3-year BID renewal
 - c) Downtown project updates
- 5) Other Business
 - a) Set next meeting
- 6) Adjournment

Meeting Minutes

June 29, 2020

Muskegon City Hall

933 Terrace Muskegon, MI 49440

Virtually on City of Muskegon Facebook Live

1) Call to Order: 8:02 AM

Attendance: Bob Tarrant, Kathy Denison John Riegler and Mike Hennessy.

Excused Absent(s): Phyllis Watson-Laudermill, Frank Peterson and Bruce Lindstrom.

Guests: Dave Alexander, city Business Development Manager.

- 2) Consent agenda
 - a) Approval of the agenda
 - b) Approval of the Minutes from Feb. 24, 2020 meeting

Motion to approve the consent agenda with corrections to minutes: John Riegler Support: Kathy Denison
All voted in favor

- 3) Public Comment (on an agenda item) The board chose to leave the floor open for the whole meeting allowing attendees to participate as they like.
- 4) New Business
- a) Accept the financial statement dated May. 31, 2020 and review of financial position. The BID account had \$158,194 and the BID budget is on track.

Motion to accept: John Riegler Support: Kathy Denison All voted in favor

> b) Dave Alexander presented newly signed legislation that allows a BID to assess residential property. The BID board needs to consider that option before recommending a renewal proposal to the Muskegon City Commission. In discussion on the residential property assessments within BIDs, John Riegler and Kathy Denison said this is no time to add new taxes. Bob

Tarrant said the board must at least consider such as even home owners receive services and benefits from downtown. But many felt that assessing single-family properties doesn't seem right. The board took no vote but asked Dave Alexander to provide an analysis of residential properties in the newly suggested BID.

- c) Dave Alexander gave a report and update on the state's new Social District law. The city of Muskegon is expected to aggressively pursue a district for downtown Muskegon. No vote was taken.
- d) The board again looked at the parameters of a three-year BID renewal that had the general consensus of the board in February. The district would be reduced, rates remaining the same and BID work would be limited to summer landscaping and winter sidewalk snow removal to reflect the reduced revenues, estimated at \$115,000 annually. The board discussed the recommendation to the Muskegon City Commission in light of COVID-19. Bob Tarrant said the downtown needs the BID now more than ever. The reduced district focused benefits where they are most felt. He wants to move forward with the plan. John Riegler said his mind has not changed, begrudging support. Kathy Denison said downtown cannot afford not to move forward. A consensus formed that this might be the last BID assessment suggested by the board and it three years downtown services need to be moved to the Downtown Development Authority. An initial plan for three years, with and smaller district and work plan was suggested. BID-City DPW 2020 landscaping agreement. Dave Alexander was directed to put together the documentation for the plan's formal recommendation to the city commission at the next meeting.

Motion to support a three-year BID renewal: Kathy Denison Support Mike Hennessy Vote: All voted in favor

- e) The BID board did not think a meeting of property owners in the newly proposed BID was needed beyond the two public hearings that will be needed before the Muskegon City Commission. No vote was taken.
- f) Dave Alexander updated the board on the summer work plan. Flowers by Barry's were put into 72 planters and are being maintained. The city struggled with downtown landscaping work due to COVID-19 because of staff furlough's and elimination of summer seasonal workers. The city has hired two season workers to complete the downtown landscaping work.
- g) Dave Alexander gave an update on downtown projects, which continue despite COVID-19.

5) Other Business

- a) Next meeting is a special meeting Monday July 27, 8 a.m. at Muskegon City Hall and virtual on the city of Muskegon's Facebook Live page.
- 6) Adjournment 9:08 AM No Objection

Minutes produced and submitted by Dave Alexander, city of Muskegon business development manager

To: BID board members

From: Dave Alexander, downtown manager

Re: Residential property analysis

Date: 7-23-2020



BID board members:

Here is the analysis you requested at the June 29 meeting of the residential properties and potential special assessments for the reduced district that you are contemplating for a three-year renewal. As you remember, state law now allows BIDs to special assess residential properties within the district.

Since my initial email to you, I found two single-family homes within our newly proposed district and an additional multi-family unit. In our current district, there are many, many more single-family homes. Now in total, I found 11 properties with residential units. My assumption would be that for something like 297 Clay condos or Western Place that you would assess the condo association and let it divide up costs through condo fees.

All of the mixed-use buildings with residential and commercial such as Lakeview Lofts, Terrace Plaza, Highpoint Flats and the storefronts on Third Street with apartments above have already been in the district.

Remember that assessments are based upon square footage of land, whether vacant, used for parking or with a six-story building. My calculations were based upon assessing the residential at half the rate as we do industrial/auto properties. That is 4-cents a square foot per year with a cap of \$2,000 on any one property or adjacent properties of the same owner and use. You could establish a different rate.

At the 4-cent rate, I calculated that the additional revenues to the BID from these residential properties would be an estimated **\$9,278** a year. I am not sure that is enough revenue to justify additional snow removal services or creating opposition to the renewal from a whole new class of downtown property owner. It is also against the general philosophy several expressed of not wanting to raise "taxes" in a COVID-19 economy.

My recommendation is not to special assess residential properties in your renewal proposal to the city commission but the decision is yours.

TOTAL	1063 Fifth (single-family)	460 W. Clay (multi-family)	1064/1060 Fifth (single-family)	241 W. Western (Western Place)	255 W. Western (Western Place)	274. W. Webster (297 Clay parking)	275 W. Clay (Berkshire)*	297 W. Clay (condos)	889 1st (Heritage Square)	296 W. Clay (Heritage Square)	550 W. Western (Amazon)	Residential property address
	0.11	0.1	0.1	0.31	0.37	0.24	1.35	0.65	0.22	0.62	2.94	acres pi
	4,791	4,35	4,35	13,503	16,11	10,454	58,806	28,314	9,583	27,066	128,066	property square foot
	1	5	01	8	7	4	5	4	ω	5	6	annual rate/4 cents a square foot capped at \$2,000 per assessment
												assessement (\$)
\$9,278	383	348	348	540	644	418	2,000	1,132	383	1,082	2,000	actual before cap
							2,352				5,122	

^{*} must check to see if a low-income tax credit property would be subject to a special assessment

To: BID board members

From: Dave Alexander, downtown manager

Re: 3-year renewal recommendation

Date: 7-23-20

Board members:

Please find in your agenda packet on this item:

- 1. A introduction letter that goes out with the notice of special assessment
- 2. The special assessment explanation and vote
- 3. The budget/work plan and vote
- 4. The BID map showing the two past districts and the proposed 2021-23 district in RED
- 5. The special assessment roll. (I have spent countless hours on this making all of the changes in the size of district, ownership changes and property splits. I feel pretty comfortable but will have it vetted at city hall and with the city assessor.)

We are at a point now of making a final recommendation to the city commission. Any motion would need to address these issues with your current consensus listed:

- 1. District boundaries: As shown on map
- 2. Special assessment timeframe: Three years 2021-2023
- 3. Special assessment rates: As before, two tier annually 8 cents/sf and 4 cents/sf capped at \$4,000 and \$2,000, respectively.
- 4. Specific special assessments: Per the assessment roll
- 5. How to be assessed: Winter property tax bills
- 6. A recommendation of this being the final three years of the BID

A separate motion would needed:

1. How will the funds be spent: Per budget and work plan

If approved, the next steps would be:

- 1. Gather the materials for the county's Benefit Analysis and letter of certifying need.
- 2. Put the documents into a renewal plan and make an initial presentation at a city commission work session.
- 3. Establish two public hearings on the district and the tax roll for commission meetings in September and October.
- 4. Send out the special assessment notice and ability of property owners to vote their support or objection.
- 5. Have the commission take final action by Oct. 31 for assessments on the 2021 winter tax bills



To our Downtown Muskegon neighbors,

The City of Muskegon in conjunction with downtown stakeholders is proposing to renew the Business Improvement District (BID) assessment for three more years, starting in January of 2023. The BID board -- appointed by the Muskegon City Commission of BID assessment paying property owners - is recommending this renewal as the district has served the downtown well since 2016.

Funds from the BID assessments from 2016-2020 have enabled us to pay for many items which improved our downtown business district: snow removal from downtown sidewalks; downtown landscaping and maintenance including flowers in 72 planters; the printing of 20,000 downtown map brochures; management of the downtown website and social media platforms; the launch of the popular "First Friday" events, including the street performers and the "touch the trucks" events; upgrading of Holidays in the City and the community Christmas Tree lighting; the purchase and installation of new downtown map signs at the Johnson Traffic Circle, Muskegon Farmer's Market, and the Union Depot/CVB; annual downtown Christmas decorations and assisting in the purchase of the new community Christmas tree; assisting with downtown business development and economic development projects; creating and promoting the Western Market chalets; and the overall marketing and promotion of Muskegon's ever-improving downtown.

Downtown Muskegon has never looked so good, created such a positive buzz for our community or created so much economic development through new construction and historic restoration. This is not the time to back off on supporting downtown but instead continuing much needed services to support continued growth. We are asking you to help keep this momentum going by supporting the BID district for 2021-2023.

Please review the enclosed letter for details, including your proposed assessment amount. The BID Board has proposed a significant reduction in the district footprint to better align with downtown benefits, no changes in assessment rates and a reduced budget and work plan to reflect the smaller district. The 2018-2020 BID documents, including the Benefit Analysis Summary, can be viewed in the Planning Department (room 203) at City Hall, or on the City's website at www.shorelinecity.com.

Sincerely,

Dave Alexander Muskegon Downtown Development Authority/BID manager and City of Muskegon Business Development Manager

2020 - 2023 Assessment

Regarding: Assessment for 2021, 2022 and 2023

Date: July 27, 2020

To: Muskegon City Clerk/City Commission

From: Downtown Muskegon Business Improvement District Board

Overview:

After separate public hearings, the Muskegon City Commission approved the Downtown Muskegon Business Improvement District on Nov. 24, 2015 and the district assessment rolls on Jan. 12, 2016. The approval was for one year. Again in 2016, the Muskegon City Commission had a status quo renewal of the BID for 2017 after public hearings Sept. 27, 2016 and Oct. 25, 2016. The BID Board used 2017 to study and review the BID District and the assessment structure, asking for a three-year renewal 2018-2020. After public hearing Sept. 26, 2017 and Oct. 24, 2017, the Muskegon City Commission approved an expanded district but the same special assessment rate for three years.

As Downtown Muskegon develops and downtown agencies progress, there is still a need for special assessment support for downtown through a BID assessment. Following a review of requested and needed services within the Downtown Muskegon Business Improvement District, the BID Board recommends to the Muskegon City Commission a reduction in the size of the Downtown Muskegon Business Improvement District and continuation of the same special assessment rate for an additional **3 YEARS** with an assessment being established for the 2021, 2022 and 2023 calendar years.

The BID board recommends the Business Improvement District boundaries be decreased to better reflect benefit to downtown property owners but still support overall downtown services. The BID board also recommends no changes to the assessment rates, property classifications and maximum assessments that fairly spread responsibility for downtown services. The BID board's recommendation for a slimmed down district, budget and work plan for the next three years comes with a recommendation that this is the last special assessment that should be needed to fund downtown services.

Like in 2018-2020, the assessments would be placed on the winter property tax bills for 2021-2023.

2020 - 2023 Assessments:

- "Class A" Properties, as defined in the BID Bylaws, shall be assessed an annual assessment of \$0.08/sf with no assessment to exceed \$4,000. Contiguous properties with the same use and same owner shall be assessed as one property. Property lot size on record with the County Assessor shall be used in determining the square footage of properties.
 - o In the instance of a condo property the master deed shall be used in determining the percent of the assessment that an individual property owner would be assessed.
- "Class B" properties as defined in the BID Bylaws be assessed an annual assessment of \$0.04/sf with no assessment to exceed \$2,000. Contiguous properties with the same use and same owner shall be assessed as one property. Property lot size on record with the County Assessor shall be used in determining the square footage of properties.
 - Note that the BID Board on April 25, 2017 voted to amend the BID Bylaws to define a "Class B" property as: "Properties located within the Downtown Muskegon Business Improvement District which are currently use for, or zoned for industrial or manufacturing." The word "automotive" was removed from the definition, moving that category of property to "Class A."
- Based on this assessment structure, approximately \$113,681 can expected to be collected for services to support businesses and property owners within the BID in 2021.
 (A budget recommendation & explanation is attached as a separate memo.)

- The assessment shall be placed on the 2021, 2022 and 2023 winter property tax bills.
- The 2021-2023 BID district, assessment rolls and collection methods were discussed at BID Board meetings Feb. 24, June 29 and July 27, 2020. A resolution supporting the above recommendation was voted on at the July 27, 2020 BID Board meeting. The vote result was as follows:

2020 BID Extension Vote:

Member	Yes	No	Abstention	Motion/Support	Absent
Chair Bob Tarrant					
VC Bruce					
Lindstrom					
John Riegler			N		
Phyllis Watson-					
Laudermill					
Frank Peterson					
Mike Hennessy					
Kathy Denison					

Budget Recommendation & Explanation

Date: July 27, 2020

To: Muskegon City Clerk/City Commission

From: Downtown Muskegon Business Improvement District Board

Budget Recommendation:

This is a proposed third-year budget for the Downtown Muskegon Business Improvement District for 2021-2023 Based on a two tier assessment where "Class A" Properties pay \$0.08/sf annual and "Class B" Properties pay \$0.04/sf annual the Downtown Muskegon BID can expect to generate \$113,681 during 2021.

Proposed 2021-2023 BID budgets

2020 BID Estimated Fund Balance	\$50,000
2021 Estimated Revenues	\$113,681
2021 Expenditures	
Snow removal	(\$65,000)
Landscaping	(\$30,000)
Marketing, promotion, events	(\$0)
Streetscape	(\$0)
Administration	(\$17,000)
Contingency	(\$1,681)
Total	(\$113.681)
Estimated Fund Balance Dec. 31, 2021	\$50,000

Budget Note:

The BID Board in 2019 appointed the Muskegon Downtown Development Authority as staff and managers of the BID. A Letter of Understanding between the BID and DDA board was signed, having the budget and general spending categories established by the BID Board and work plans carried out by DDA staff of the city of Muskegon. The administrative fee of \$17,000 per year is budgeted.

All unused funds go to cash reserves in fund balance.

Budget Explanation:

<u>Snow removal:</u> The BID's largest line item is dedicated to snowplowing and salt application along sidewalks within the BID where the majority of the Class A properties are located along portions of W. Western Ave., Clay Ave., Morris Ave., Terrace St., Jefferson St., Pine St., 1st, 2nd, 3rd, 6th & 7th Streets. Funds will also be used to clear parking areas which are generally used by the public – specifically the two lots between 2nd and 3rd Streets accessed off of Morris Ave and a lot along Third Street in the Midtown business district. With fund balance for snow removal and a reduced district footprint, the BID Board will attempt to expand the snow removal services

in the high publicly trafficked areas of the district for weekend and holiday events as the budget allows for 2021 and beyond. Snow removal services have been provided by a combination of the city of Muskegon's Public Works Department and a private contractor.

<u>Landscaping:</u> The Downtown Muskegon BID in 2017 contracted with city of Muskegon Public Works Department to provide a high level of landscaping service after seeking bids from private contractors City DPW crews have been providing summer landscaping services ever since. Summer landscaping includes the wedding and fertilization of common areas throughout the BID (grass cutting is done by the city). This line item also includes the planting and maintenance of flower planters throughout the BID and the flowers and maintenance provided by a private contractor. Fall clean-up will consist of removal of leaves from the BID district and preparation of the planning beds for the winter. The reduction in the footprint of the BID will not reduce the amount of landscape work.

<u>Marketing, promotion, events:</u> The BID will no longer provide resources for marketing, promotion and events, leaving those services up to the DDA or other groups.

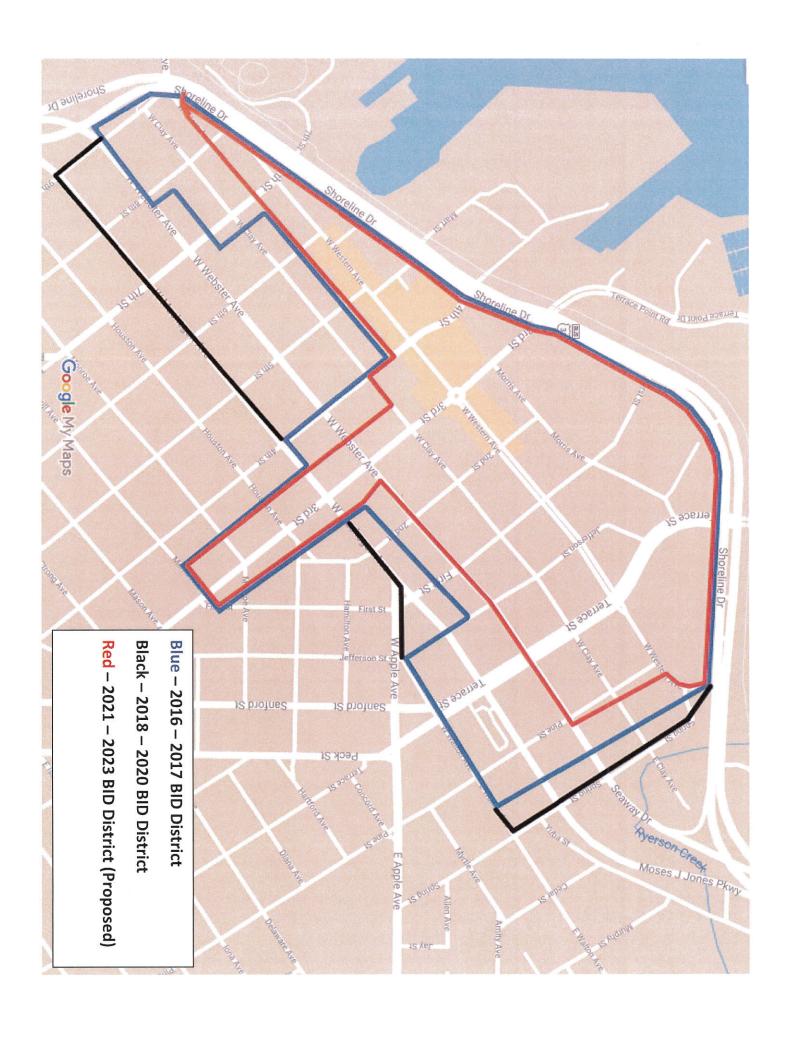
<u>Streetscape:</u> The BID will no longer provide resources for the broad streetscape category, leaving those services up to the DDA or other groups.

Administration: Downtown Muskegon Now provided the staff support to design and establish the Downtown Muskegon Improvement District in 2015 and 2016. As promised to the Muskegon City Commission for 2016, there was no BID funds expended for "salaries and benefits" — administrative costs. The BID requires staff time and effort as an administrative fee was added to the budget in 2018 going forward. With DMN ending operations June 30, 2019 in a consolidation with the DDA, the DDA and the City of Muskegon took over downtown management. The administrative fee will be paid to the DDA, which will manage the BID.

The 2021-2023 BID budget and work plan was approved by a vote of the BID Board on July 27, 2020 The BID board vote results were:

2020 BID Budget Vote:

Member	Yes	No	Abstention	Motion/Support	Absent
Chair Bob				7/10/20/20	
Tarrant					
VC Bruce					
Lindstrom					
John Riegler					
Phyllis Watson-					
Laudermill					
Frank Peterson					
Mike Hennessy					
Kathy Denison					



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				399.76	4997.00	49443	<u>∠</u>	MUSKEGON	PO BOX 809	165 CLAY LLC	165 W CLAY AVE	24-205-317-0007-00
			0.316518387	671.36	8392.00	49440	<u>Z</u>	MUSKEGON	835 TERRACE ST	CIHAK CHARLES W/LINDA B	835 TERRACE ST	24-205-316-0013-00
				1386.05	17325.60	49440	Z	MUSKEGON	1074 JEFFERSON ST	HENNESSY HOLDING LLC	885 JEFFERSON ST	24-205-316-0009-10
				180.32	2254.00	49445	≦	NORTH	1007 MOORINGS CT	GRAND TRUNK LLC	683 W WESTERN AVE	24-205-316-0008-00
				219.52	2744.00	49456	E M	SPRING LAKE	16149 BAIRD CT	EMP LLC	609 W WESTERN AVE	24-205-316-0007-00
				358.88	4486.00	49440	3	MUSKEGON	605 W WESTERN AVE	WESTERN AVE LLC	607 W WESTERN AVE	24-205-316-0005-00
				268.32	3354.00	49440		MUSKEGON	605 W WESTERN AVE	WESTERN AVE LLC	605 W WESTERN AVE	24-205-316-0004-00
				873.60	10920.00	49441			1586 W HARBOUR TOWNE CIR	MULDER WESTERN AVE LLC	593 W WESTERN AVE	24-205-316-0001-00
				268.80	3360.00	49319	NGS MI		5691 17 MILE RD	NORTH EAST BUSINESS ASSOCILC	591 W WESTERN AVE	24-205-315-0006-00
				985.60	12320.00	49316		CALEDONIA	1685 68TH ST SE	EBEE PROPERTIES LLC	587 W WESTERN AVE	24-205-315-0005-10
				738.80	9235.00	49440		MUSKEGON	565 W WESTERN AVE STE B	3M INVESTMENTS LLC	563 W WESTERN AVE	24-205-315-0004-00
				94.80	1185.00	49442		MUSKEGON	3519 EVANSTON AVE.	ESTHER ENTERPRISES LLC	557 W WESTERN AVE	24-205-315-0003-00
				945.84	11823.00	49440		MUSKEGON	555 W WESTERN AVE	INGALLS REAL ESTATE ACQ. LLC	555 W WESTERN AVE	24-205-315-0001-00
				1108.80	13860.00	49441		MUSKEGON	4473 CHERRYWOOD COURT	HERITAGE MEMORIAL GARDEN	545 W WESTERN AVE	24-205-314-0008-00
				1108.80	13860.00	49441		MUSKEGON	4473 CHERRYWOOD CT	BABBITT E C/P R TRUST	521 W WESTERN AVE	24-205-314-0006-00
				120.00	1500.00	49456	_	MUSKEGON	18878 GREENWOOD CRT	HISSOM PROPERTIES LLC	477 W WESTERN AVE	24-205-314-0005-00
				739.20	9240.00	49442	_	MUSKEGON	111 W WESTERN AVE	COREPARK INVESTMENTS LLC	451 W WESTERN AVE	24-205-314-0003-00
PARCEL # CHGD F/ ORIGINAL			0.486696052	1032.32	12904.00	49443	_	MUSKEGON	PO BOX 388	PH HOLDING LLC	435/441 W WESTERN AVE	24-205-314-0002-00
			0.345017111	731.80	9147.60	49440	≦	MUSKEGON	272 W CLAY AVE	HSD II LLC	926-934 2ND ST	24-205-314-0001-20
	O A	0.043373580	0.542169746	1149.98	14374.80	49341	≦	ROCKFORD	280 NORTHLAND DR NE	1150 7TH STREET LLC	1150 7TH ST	24-205-314-0001-10
			0.164293862	348.48	4356.00	49441	≤	MUSKEGON	154 CAMPUS AVE	SYBENGA DANIEL/RINSEMA	464 W CLAY AVE	24-205-314-0001-00
	Ī		0.690034222	1463.62	18295.20	28403	DE DE	WILMINGTON	1410 COMMONWEALTH DR	SPIRIT SPE PORTFOLIO CA C-	275 W MUSKEGON AVE	24-205-313-0006-00
				348.08	4356.00	49457	≤	TWIN LAKE	2648 E WHITE LAKE DR	NW AMERICA REAL ESTATE LLC	813 PINE ST	24-205-313-0005-00
				139.39	1742.40	49457	≦	TWIN LAKE	2648 E WHITE LAKE DR	NW AMERICA REAL ESTATE LLC	821 PINE ST	24-205-177-0007-00
			1.002192561	2125.73	26571.60	49442	≦	MUSKEGON	820 PINE ST	NW MILL REAL ESTATE LLC	820 PINE ST	24-205-177-0005-00
			0.213582021	453.02	5662.80	49445	≦	NORTH	1501 RUDDIMAN DR	WITT LEE A TRUST	28 E CLAY AVE	24-205-176-0015-00
CAP			1	4000.00	400036.00	49440	≦	MUSKEGON	149 SHORELINE DR	HOT ROD HARLEY DAVIDSON	149 SHORELINE DR	24-205-176-0013-00
			0.9364/5016	1986.34	24829.20	49442	≦	MUSKEGON	794 PINE ST #210	CORE DEVELOPMENT LLC	1208 8TH ST	24-205-176-0012-00
	2 A		0.838630402	1778.80	22235.00	49442	≦	MUSKEGON	1985 E LAKETON AVE	COREPARK INVESTMENTS LLC	794 PINE ST	24-205-176-0005-00
			0.184208270	390.72	4884.00	49504	IDS MI	GRAND RAPIDS	675 RICHMOND NW	JILLIAN & JORDAN LLC	121 W CLAY AVE	24-205-176-0003-00
	Ī		0.221547784	469.92	5874.00	49440	≦	MUSKEGON	103 W. Clay Ave.	EAST OF EDEN LLC	103 W CLAY AVE	24-205-176-0001-00
CAP			3.098358209	4000.00	82148.22	6851	q	NORWALK	407 MERRITT 7	FRONTIER COMMUNICATIONS	860 TERRACE ST	24-205-175-0021-00
			0.587475023	1246.08	15576.00	49442	≦	MUSKEGON	777 PINE ST	ELENBAAS HOLDINGS LLC	777 PINE ST	24-205-175-0020-00
	Ī		0.070945077	150.48	1881.00	49445	≦	MUSKEGON	1251 SPENCER WOODS DR	NIPOTE'S LLC	98 W CLAY AVE	24-205-175-0018-00
in the control of Cont			0.657175450	1393.92	17424.00	6851	q	NORWALK	401 MERRITT 7	FRONTIER COMMUNICATIONS	118 W CLAY AVE	24-205-175-0016-00
			0.438116967	929.28	11616.00	49440	≦	MUSKEGON	700 TERRACE POINT RD #400	CZM PROPERTIES LLC	820 TERRACE ST	24-205-175-0015-00
			0.142569054	302.40	3780.00	49440-1123	≦	MUSKEGON	808 TERRACE ST	RIEGLER PROPERTIES LLC	806 TERRACE ST	24-205-175-0010-00
			0.517435147	1097.52	13719.00	49440	≧	MUSKEGON	311 W MUSKEGON	BRIGGS RUBIN O	790 TERRACE ST	24-205-175-0006-00
			0.603655480	1280.40	16005.00	49441	≦	MUSKEGON	589 E ELLIS RD	FIRST GENERAL CREDIT UNION	121 W WESTERN AVE	24-205-175-0001-00
		0.081896492	1.023706156	2171.36	27142.00	49441	≦	MUSKEGON	3935 BRAEBURN DR	SINGLE TRIP PARTNERS LLC	111 W WESTERN AVE	24-205-174-0009-00
		0.012745221	0.159315261	337.92	4224.00	49445	≦	MUSKEGON	1501 RUDDIMAN DR	WITT LEE A TRUST	772 PINE ST	24-205-174-0008-00
		0.057751782	0.721897275	1531.20	19140.00	49452-0113	≦	ROTHBURY	PO BOX 113	BOLEN DAVID L	750 PINE ST	24-205-174-0004-00
		0.028002493	0.350031167	742.44	9280.54	49437	≧	MONTAGUE	8868 WATER ST	NEW TREND INVESTMENTS LLC	333 W WESTERN AVE	24-204-000-0000-00
		0.003805643	0.047570541	100.90	1261.26	49443	≧	MUSKEGON	PO BOX 1225	JANSKI LLC	297 W CLAY AVE 104	24-138-000-0104-00
			-	700 IAIT	21 -01	SIAIE ZIF	212	CIT	NUMBER STREET	OWNER	PROPERTY ADDRESS	PARCEL NO.

	Þ	0 033456205	0.836405118	1774 08	22176.00	49503	<i>S</i>	1 GRAND RAPIT	25 COMMERCE AVE SW STE 1	TRILLIUM SOSPARK OWNER ITC	489 W WESTERN AVE	24-432-000-0001-00
	Þ	0.009857632	0.246440794	522.72	6534.00	49503	S M	1(GRAND RAPID	25 COMMERCE AVE SW STE 1(GRAND RAPIDS	TRILLIUM 505PARK OWNER LLC	479 W WESTERN AVE	24-234-000-0001-00
				209.09	2613.60	49503	N N	1(GRAND RAPIC	25 COMMERCE AVE SW STE 1(GRAND RAPIDS	TRILLIUM 505PARK OWNER LLC	400 BLK WESTERN AVE	24-233-000-0025-00
	Þ	0.003053542	0.076338562	161.92	2024.00	49440	≦	MUSKEGON	430 W CLAY AVE	LAKESHORE MUSEUM CENTER	471 W WESTERN AVE	24-233-000-0024-02
	Þ	0.008563195	0.214079881	454.08	5676.00	49457	₹	TWIN LAKE	2648 E WHITE LAKE DR	NW AMERICA REAL ESTATE LLC	66 W WEBSTER AVE	24-233-000-0024-00
CAP	Þ	0.723641294	9.045516174	4000.00	239828.00	49002	≦	PORTAGE	750 TRADE CENTRE WAY STE	HINMAN LAKE LLC	316 MORRIS AVE	24-233-000-0015-00
CAP / contiguous w/955 3rd St	A	0.204828734	2.560359174	4000.00	67884.00	49440	≦	MUSKEGON	75 W WALTON	PARKLAND ACQ. LLC (2/3 INT)	939 3RD ST	24-233-000-0014-00
	Þ	0.109927530	1.374094123	2914.56	36432.00	49440	≦	MUSKEGON	878 JEFFERSON ST	JEFFERSON PROF CONDOMINIUM	878 JEFFERSON ST	24-233-000-0013-00
	Þ	0.046134441	0.576680509	1223.18	15289.80	49417		GRAND HAVEN	300 WASHINGTON AVE STE	MUSKEGON CHAMBER BLDG LLC	380 W WESTERN AVE	24-233-000-0012-00
	Þ	0.009573851	0.119673143	253.84	3172.95	49443-0732		MUSKEGON	PO BOX 732	RUSSELL BLOCK DEV LLC	376 W WESTERN AVE 24B	24-233-000-0008-00
		0.086720003	1.084000042	2299.25	28740.60	49440	≦	MUSKEGON	425 W WESTERN AVE STE 200	DOWNTOWN MUSKEGON DEV CO	292 W WESTERN AVE	24-233-000-0007-03
	Þ	0.043373580	0.542169746	1149.98	14374.80	49440	₹	MUSKEGON	425 W WESTERN AVE STE 200	DOWNTOWN MUSKEGON DEV CO	292 W WESTERN AVE	24-233-000-0007-02
	A	0.024784204	0.309802555	657.12	8213.94	49440	₹		425 W WESTERN AVE STE 200	DOWNTOWN MUSKEGON DEV CO	295 W WESTERN AVE	24-233-000-0007-01
	Þ	0.024811722	0.310146531	657.84	8223.06	49440	≤	MUSKEGON	425 W WESTERN AVE STE 200	DOWNTOWN MUSKEGON DEV CO	299 W WESTERN AVE	24-233-000-0006-00
	Þ	0.049719245	0.621490567	1318.23	16477.87	49440	₹	MUSKEGON	425 W WESTERN AVE STE 200	DOWNTOWN MUSKEGON DEV CO	307 W WESTERN AVE	24-233-000-0005-00
	Þ	0.023973356	0.299666951	635.62	7945.21	49440	₹	MUSKEGON	425 W WESTERN AVE STE 200	DOWNTOWN MUSKEGON DEV CO	325 W WESTERN AVE	24-233-000-0004-00
	Þ	0.068016754	0.850209423	1803.36	22542.00	48374	≤	NOVI	42650 GRAND RIVER AVE	SIDOCK PROPERTIES LLC	379 W WESTERN AVE	24-233-000-0002-00
	Þ	0.022343965	0.279299566	592.42	7405.20	49440	≤	MUSKEGON	425 W WESTERN AVE STE 200	DOWNTOWN MUSKEGON DEV CO	351 W WESTERN AVE	24-233-000-0001-00
		0.022343965	0.279299566	592.42	7405.20	49443	₹	MUSKEGON	PO BOX 927	351 W WESTERN LLC	351 W WESTERN AVE E	24-205-567-0001-50
		0.021029614	0.262870180	557.57	6969.60	49443	≤	MUSKEGON	PO BOX 927	351 W WESTERN LLC	351 W WESTERN AVE W	24-205-567-0001-40
	Þ	0.014753227	0.184415335	391.16	4889.49	49443	₹	MUSKEGON	800 FIRST ST #357	BLIND PIG PROPERTIES LLC	350 W WESTERN AVE	24-205-567-0001-20
	Α	0.016841765	0.210522067	446.53	5581.67	49443-0732	≤	MUSKEGON	PO BOX 732	CENTURY CLUB DEV LLC	356 W WESTERN AVE	24-205-567-0001-10
	Þ	0.023550628	0.294382844	624.41	7805.11	49443-0732	≤	MUSKEGON	PO BOX 732	RUSSELL BLOCK DEV LLC	360 W WESTERN AVE	24-205-566-0014-00
	Þ	0.074141309	0.926766365	1965.74	24571.79	49440	≦	MUSKEGON	425 W WESTERN AVE STE 200	DOWNTOWN MUSKEGON DEV CO	401 MORRIS AVE	24-205-566-0013-00
	A	0.074141943	0.926774286	1965.76	24572.00	49440	≦	MUSKEGON	425 W WESTERN AVE STE 200	DOWNTOWN MUSKEGON DEV CO	387 MORRIS AVE	24-205-566-0009-00
contiguous parcel w/939 3rd	Þ	0.210296144	2.628701800	0.00	69696.00	49440	≦	MUSKEGON	75 W WALTON AVE STE 1	PARKLAND ACQUISITION LLC	955 3RD ST	24-205-563-0008-11
	Þ	0.028508259	0.356353237	755.85	9448.16	28106	NC	MATTHEWS	PO BOX 1051	500 WEST WESTERN AVE LLC	500 W WESTERN AVE	24-205-563-0008-10
	Þ	0.021710144	0.271376800	575.61	7195.14	49440	₹	MUSKEGON	490 W WESTERN AVE	PORT CITY CIO BLDG	490 W WESTERN AVE	24-205-563-0006-00
	Þ	0.023710878	0.296385977	628.66	7858.22	49441	≦	MUSKEGON	4880 RAMBLING CREEK DR	450 W WESTERN LLC	450 W WESTERN AVE	24-205-562-0001-00
	Þ	0.012578061	0.157225756	333.49	4168.60	49440	≦	MUSKEGON	446 W WESTERN AVE	446 W WESTERN AVE LLC	446 W WESTERN AVE	24-205-556-0001-00
	Þ	0.008271117	0.103388966	219.30	2741.20	49440	≦	MUSKEGON	442 W WESTERN AVE	G & Z PROPERTIES LLC	442 W WESTERN AVE	24-205-555-0001-00
	Þ	0.035145912	0.439323900	931.84	11648.00	49440	≦	MUSKEGON	75 W WALTON AVE #A	PARKLAND HUDSONVILLE LLC	428 W WESTERN AVE	24-205-379-0011-00
	Þ	0.143564503	1.794556288	3806.39	47579.91	23230	٧A	RICHMOND	6641 WEST BROAD ST STE 101	MUSKEGON GSA LLC	340 MORRIS AVE	24-205-379-0001-00
CAP		0.946332648	11.829158099	4000.00	313632.00	49445	≦	NORTH	370 MID OAK DR	FOUNDRY SQUARE LLC	372 MORRIS AVE	
CAP		0.170290241	2.128628018	4000.00	56437.31	49440	≧	MUSKEGON	900 3RD ST STE 302	HUME PROPERTIES LLC	902 3RD ST	24-205-367-0015-00
CAP		0.281271093	3.515888657	4000.00	93218.40	49440	≧	MUSKEGON	715 TERRACE ST	MOKA CORPORATION	715 TERRACE ST	24-205-367-0014-00
	Þ	0.048588137	0.607351714	1288.24	16103.00	48044		MACOMB	45995 MEADOW CIRCLE E	THEBO JOYCE M REVOCBLE	100 W WESTERN AVE	24-205-367-0013-00
	Þ	0.053768900	0.672111256	1425.60	17820.00	20003	DC	WASHINGTON	101 E Street SE	CAREY AND ASSOCIATES LLC	1185 3RD ST	24-205-367-0012-00
	D	0.052574036	0.657175450	1393.92	17424.00	49534	<u>≤</u>	GRAND RAPIDS	2513 VISTA POINT CT NW	S & R KADO LLC	1157 3RD ST	24-205-367-0011-10
	Þ	0.004779458	0.059743223	126.72	1584.00	49548	≦	GRAND RAPIDS	202 44th SW	SQUARE TWO DEVELOPMENT	1121 3RD ST	24-205-367-0011-00
	Þ	0.017515627	0.218945333	464.40	5805.00	49548	≧	Grand RAPIDS	202 44th SW	SQUARE TWO DEVELOPMENT LLC	1125 3RD ST	24-205-367-0001-00
	D	0.004182026	0.052275320	110.88	1386.00	49442	≦	MUSKEGON	3497 MACARTHUR RD	MJ PLACE LLC	1129 3RD ST	24-205-365-0001-00
	D	0.012600389	0.157504860	334.08	4176.00	49508		GRAND RAPIDS	950 28TH ST SE B200	NAP DEVELOPMENT LLC	1133 3RD ST	24-205-351-0007-00
	Þ	0.013686629	0.171082865	362.88	4536.00	49441		MUSKEGON	1137 3RD ST	LEMKE DELORES J/LEMKE KIM A	1137 3RD ST	24-205-351-0005-00
	Þ	0.018791959	0.234899489	498.24	6228.00	49548		GRAND RAPIDS	202 44TH ST SW STE 1	IIS PROPERTIES LLC	1147 3RD ST	24-205-332-0008-00
	Þ	0.007096771	0.088709634	188.16	2352.00	60617	=	CHICAGO	8726 S HUSTON	AGUILAR LUIS	1141 3RD ST	24-205-330-0010-00
	Þ	0.013143509	0.164293862	348.48	4356.00	49544		GRAND RAPIDS	3261 SPRINGBROOK DR NW	SIGMA PROPERTIES LLC	1115 3RD ST	24-205-330-0008-00
CAP	Þ	0.354874743	4.435934287	4000.00	117612.00	49544		GRAND RAPID	2752 SCHINDLER DR NW	ALLIANCE PREFERRED PROPERTIES	1144 3RD ST	24-205-330-0004-00
	Α	ST0/87970'0	0.32858//25	696.96	8/12.00	14441	M	MICHAEGOIN	TIOU SKU ST	A LIAI OUF OIAL INDIADOLINI FINE	TTOO UND UT	24-200-000-00

		24-433-000-0000-00 495 W WESTERN AVE 24-485-000-0000-00 505 W WESTERN AVE 24-605-000-0001-00 163 W CLAY AVE 24-792-000-0001-00 285 W WESTERN AVE 24-792-000-0001-00 316 MORRIS AVE
		TRILLIUM 505PARK OWNER LLC TRILLIUM 505PARK OWNER LLC 165 CLAY LLC PARKLAND MUSKEGON INC HINMAN LAKE LLC
	6	25 COMMERCE AVE SW STE 1(GRAND RAPIDS 25 COMMERCE AVE SW STE 1(GRAND RAPIDS 1042 TERRACE ST 75 W WALTON AVE MUSKEGON 750 TRADE CENTRE WAY STE 1(PORTAGE
	quare foc	<u> </u>
Class A B	Square footage assessed: 2651346.76 \$ To	49503 49503 49442 49440 49002
0.08 \$ \$ 0.04 \$	2651346.76 \$ Tota	9504.00 10018.80 5109.00 11053.91 239828.00
Max cap 4,000.00 2,000.00	113681.74 \$ 113,681.74 Total of assessments	760.32 801.504 408.72 884.31 4000.00
	99.901423683	0.358459336 0.377875884 0.192694523 0.416916797 9.045516174
		0.014338373 0.015115035 0.007707781 0.016676672 0.361820647

CAP